

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 100 Section 100.2680 Capital Gain Income of Estates and Trusts Paid to or  
Permanently Set Aside for Charity (Repealed)**

**TITLE 86: REVENUE**

**PART 100  
INCOME TAX**

**SUBPART G: BASE INCOME OF TRUSTS AND ESTATES (Repealed)**

**Section 100.2680 Capital Gain Income of Estates and Trusts Paid to or Permanently Set Aside  
for Charity (Repealed)**

(Source: Repealed at 24 Ill. Reg. 10593, effective July 7, 2000)